

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

FEDERAL HOME LOAN BANK OF
BOSTON,

Plaintiff,

v.

ALLY FINANCIAL, INC. F/K/A GMAC
LLC, et al.,

Defendants.

Civil Action No. 11-10952-GAO

**DECLARATION OF DEREK W. LOESER IN SUPPORT OF PLAINTIFF'S
OPPOSITION TO DEFENDANTS' JOINT MOTION TO DISMISS
THE AMENDED COMPLAINT**

I, Derek W. Loeser, declare under penalty of perjury pursuant to 28 U.S.C. § 1746 as follows:

1. I am a partner of the firm Keller Rohrback L.L.P., counsel for Plaintiff, the Federal Home Loan Bank of Boston, in the above-captioned matter. I make this declaration in support of Plaintiff's Opposition to Defendants' Joint Motion to the Amended Complaint. The following statements are based on my personal knowledge, and I am competent to testify to the matters stated herein.

2. Attached hereto as Exhibits A through DD are true and correct copies of the trade confirmations that identify the particular entity from which the Bank directly purchased each Certificate, as referenced in Appendix IV to Plaintiff's Opposition to Defendants' Joint Motion to Dismiss the Amended Complaint.

3. Attached here as Exhibits DE through FF are true and correct copies of the relevant portions of earnings call transcripts referenced in Appendix V to Plaintiff's Opposition to Defendants' Joint Motion to Dismiss the Amended Complaint.

I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct to the best of my knowledge.

DATED this 16th day of January, 2013.

By /s/ Derek W. Loeser
Derek W. Loeser

CERTIFICATE OF SERVICE

I hereby certify that this document filed through the ECF system will be sent electronically to the registered participants as identified on the Notice of Electronic Filing and paper copies will be sent via U.S. first class mail to those indicated as non-registered participants on January 16, 2013.

Derek W. Loeser

/s/ Derek W. Loeser